

HARTLAND CONSOLIDATED SCHOOLS
BUDGET AMENDMENT
GENERAL FUND
JUNE 30, 2022

	LAST APPROVED 6/28/2021	AS AMENDED 2/14/2022	RECOMMENDED AMENDMENTS	NET CHANGE PERCENT
REVENUES:				
LOCAL SOURCES	\$ 8,265,660	\$ 8,108,048	\$ (157,612)	-1.9% A
STATE SOURCES	46,171,470	48,214,691	2,043,221	4.2% B
FEDERAL SOURCES	<u>1,234,908</u>	<u>1,214,321</u>	<u>(20,587)</u>	-1.7%
TOTAL REVENUES	55,672,038	57,537,060	1,865,022	3.2%
INCOMING TRANSFERS AND OTHER	<u>2,889,423</u>	<u>2,910,870</u>	<u>21,447</u>	0.7%
TOTAL REVENUES, INCOMING TRANSFERS AND OTHER	\$ 58,561,461	\$ 60,447,930	\$ 1,886,469	3.1%
EXPENDITURES:				
INSTRUCTION:				
BASIC PROGRAMS	28,445,970	28,617,852	171,882	0.6% C
ADDED NEEDS	6,891,113	6,893,846	2,733	0.0% C
SUPPORT SERVICES:				
PUPIL SERVICES	1,686,922	1,723,095	36,173	2.1% C
INSTRUCTIONAL SERVICES	1,337,125	1,632,689	295,564	18.1% C
GENERAL ADMINISTRATION	1,507,874	1,501,789	(6,085)	-0.4%
SCHOOL ADMINISTRATION	3,656,471	3,659,882	3,411	0.1%
BUSINESS SERVICES	583,534	539,678	(43,856)	-8.1% D
OPERATIONS & MAINTENANCE	6,192,393	6,144,032	(48,361)	-0.8%
TRANSPORTATION	2,857,919	2,885,733	27,814	1.0%
CENTRAL SERVICES	645,002	667,584	22,582	3.4% E
OTHER	181,115	162,086	(19,029)	-11.7% F
COMMUNITY SERVICES	3,370,363	2,962,286	(408,077)	-13.8% G
DEBT SERVICE	271,218	271,218	-	0.0%
CAPITAL OUTLAY	<u>310,000</u>	<u>310,000</u>	<u>-</u>	0.0%
TOTAL EXPENDITURES	57,937,019	57,971,770	34,751	0.1%
OUTGOING TRANSFERS	<u>840,706</u>	<u>5,594,800</u>	<u>4,754,094</u>	85.0% H
TOTAL APPROPRIATED	\$ 58,777,725	\$ 63,566,570	\$ 4,788,845	7.5%
EXCESS REVENUES(APPROPRIATION)	\$ (216,264)	\$ (3,118,640)	\$ (2,902,376)	
FUND BALANCE, JULY 1	12,486,970	13,506,139	1,019,169	
FUND BALANCE, JUNE 30	\$ 12,270,706	\$ 10,387,499	\$ (1,883,207)	
FUND BALANCE AS A % OF EXPENDITURES	20.88%	16.34%		

REVENUE:		
A	Local Sources	Decrease is mostly due to transferring pay to participate revenues to the Athletics Fund. This decrease has been partially offset by an increase in Community Ed revenues, largely in part as a result of an increase in capacity limits than what was originally budgeted.
B	State Sources	<p>At budget adoption, the 2021/22 foundation allowance was not known, and an increase of \$250 per student was budgeted. However, the actual increase was \$589 per pupil, bringing the foundation allowance up to \$8,700 per pupil in 2021/22. In addition, the District originally estimated no change in pupil count, however, membership loss for purposes of calculating state aid was actually 46.7. Revenue has been adjusted accordingly.</p> <p>In addition, categorical revenues were adjusted to actual amounts, which included a significant increase in 147c retirement (which has been offset by an equal increase in expenditures.) Categorical revenues are not known at budget adoption.</p>

EXPENDITURES:	
	<p>General Comments:</p> <p>District-wide, expenditures increased by \$4.8M from the original adopted budget. Line items increased include the following:</p> <ul style="list-style-type: none"> • Outgoing transfers was increased by \$5M to account for the operating transfer to the capital projects fund for bond projects. • UAAL expense increased by \$583K. This is directly offset by an increase in 147c state categorical revenue. <p>This increase was partially offset by a decrease in expenditures across other budget categories as follows:</p> <ul style="list-style-type: none"> • The outgoing transfer to the Athletic Fund was decreased by \$245K. This was done to account for reclassifying pay to play revenues to the Athletic Fund. • The liability for due process settlement of \$80K was removed. • Expenditures for Community Ed programs were reduced across a number of programs, amounting to \$328K. See item G for further explanation. <p>Please refer to the individual line-item explanations for the remaining expenditure variance.</p>

C	Basic Programs/ Added Needs/ Pupil Services/ Instructional Services	<p>In total, expenditures between the basic programs, added needs, pupil services, and instructional services categories increased by \$507K, which was primarily a result of an increase in UAAL expense as noted in the “general comments” section.</p> <p>Expenditures for salaries and benefits have been shifted between these line items due to a reallocation of FTE for general ed teachers (basic programs), resource room teachers (added needs), teacher consultants (pupil services) and ITC teachers (instructional services). Teacher FTE is adjusted each year based on the student need within each of these categories.</p>
D	Business Administration	Decrease is due to staffing changes in the business office that took place during the year.
E	Central Services	Budget was increased to account for the replacement of the Farms paging system that failed in the current year.
F	Other	Amounts were updated to reflect current year Schedule B activities.
G	Community Services	<p>Expenditures were decreased across several Community Ed programs to be more in line with current year expected activity. The largest decrease was from the soccer program, which was reduced by \$117K, due to the select program moving to the Liverpool FC. Soccer still generates a profit of \$25K per year, per the fiduciary agreement. Other reductions were made across several programs due to the savings generated from moving employees to Edustaff.</p> <p>Additionally, the estimate budgeted for a due process settlement in the amount of \$80K was removed.</p>
H	Outgoing Transfers	<p>A one-time transfer to the Capital Projects Fund in the amount of \$5M was budgeted to help support the rising costs of our various bond projects.</p> <p>Additionally, the operating transfer to the Athletics Fund was reduced by \$245K to account for the transfer of pay to play revenues (which were previously collected in the General Fund) over to the Athletics Fund.</p>

Hartland Consolidated Schools
Descriptions of General Fund Financial Statement Expenditure Categories for Reference

Financial Statement Category	Description
Basic Program	Instructional activities dealing directly with teaching pupils. Includes elementary, middle-junior high, and high school activities.
Added Needs	Instructional activities designed for the added needs of pupils in the district, including special education, compensatory education, and career/technical education.
Pupil	Activities designed to assess and improve the well-being of pupils. Includes guidance, health, and teacher consultant services.
Instructional Staff	Activities associated with assisting the instructional staff with the content and process of providing learning experience to pupils. Includes the curriculum department, ICT, instructional technology and media staff and materials.
General Administration	Activities associated with oversight of the district as a whole.
School Administration	Activities associated with oversight of a single school building.
Business	Includes services concerned with the fiscal operations of the district, including budgeting, receiving and disbursing, financial accounting, and payroll.
Operation & Maintenance	Activities related to operating the district's buildings. Includes heating and lighting, as well as repairs and maintenance of equipment, property and liability insurance, and janitorial and grounds maintenance costs.
Pupil Transportation	Includes services associated with the transportation of pupils to and from school.
Central Support	Activities that support each of the other instructional and support service programs. Includes data processing oversight and equipment.
Other	Includes those supporting service expenditures which cannot be classified above.
Community Services	Activities that are not directly related to providing education to pupils in the district. Includes community education programs as well as the senior center.
Debt Service	Represents principal and interest payments owed during the current fiscal year on installment purchase obligations.
Capital Outlay	Includes site acquisition and facilities improvement.
Transfers	Includes transfers to other funds.

HARTLAND CONSOLIDATED SCHOOLS
BUDGET AMENDMENT
ATHLETICS FUND
FISCAL YEAR ENDING JUNE 30, 2022

	LAST APPROVED 6/28/2021	AS AMENDED 2/14/2022	RECOMMENDED AMENDMENTS	NET CHANGE PERCENT
REVENUES:				
LOCAL REVENUE (GATE)	\$ 107,012	\$ 145,380	\$ 38,368	35.9% A
OTHER LOCAL REVENUE	<u>110,000</u>	<u>302,000</u>	<u>192,000</u>	174.5% B
TOTAL REVENUE	217,012	447,380	230,368	106.2%
INCOMING TRANSFERS	<u>840,706</u>	<u>594,800</u>	<u>(245,906)</u>	-29.2% C
TOTAL REVENUE & INCOMING TRANSFERS	1,057,718	1,042,180	(15,538)	-1.5%
EXPENDITURES:				
SALARIES	304,685	299,424	(5,261)	-1.7%
EMPLOYEE BENEFITS	137,991	137,790	(201)	-0.1%
CONTRACTED SERVICES/SUPPLIES	494,720	484,644	(10,076)	-2.0% D
EQUIPMENT	26,567	26,567	-	0.0%
OFFICIALS	46,255	46,255	-	0.0%
TRANSPORTATION	47,500	47,500	-	0.0%
CAPITAL OUTLAY	<u>-</u>	<u>-</u>	<u>-</u>	-
TOTAL APPROPRIATED	1,057,718	1,042,180	(15,538)	-1.5%
EXCESS REVENUE (APPROPRIATION)	-	-	-	-
FUND BALANCE, JULY 1	205,235	205,235	-	0.0%
FUND BALANCE, JUNE 30	\$ 205,235	\$ 205,235	\$ -	0.0%

LINE-ITEM SPECIFIC COMMENTS:		
A	Local Revenue (Gate)	Original budget contemplated reduced gate revenues assuming there would be capacity limits in place for the fall season. However, COVID restrictions were lifted after budget adoption, and gate revenues were increased accordingly.
B	Other Local Revenue	Other revenues were increased to account for the transfer of pay to play revenues from the General Fund to the Athletic Fund.
C	Incoming Transfers	The transfer from the General Fund was reduced since pay to play revenues that were originally budgeted in the General Fund were moved to the Athletic Fund. Additionally, gate revenues are higher than originally budgeted, thereby decreasing the General Fund transfer needed.
D	Contracted Services/Supplies	Amount was reduced to account for the elimination of COVID-related supplies and equipment, which are not needed for athletic purposes in the current year.

HARTLAND CONSOLIDATED SCHOOLS
BUDGET AMENDMENT
CAFETERIA FUND
FISCAL YEAR ENDING JUNE 30, 2022

	LAST APPROVED 6/28/2021	AS AMENDED 2/14/2022	RECOMMENDED AMENDMENTS	NET CHANGE PERCENT
REVENUES:				
LOCAL REVENUE	\$ 165,966	\$ 214,609	\$ 48,643	29.3% A
STATE REVENUE	71,401	71,401	-	0.0%
FEDERAL REVENUE	1,812,234	2,242,971	430,737	23.8% B
INCOMING TRANSFERS	<u>146</u>	<u>67</u>	<u>(79)</u>	-54.1%
TOTAL REVENUE	2,049,747	2,529,048	479,301	23.4%
EXPENDITURES:				
SALARIES	630,315	650,951	20,636	3.3% C
EMPLOYEE BENEFITS	348,246	363,449	15,203	4.4% C
FOOD	877,902	1,018,507	140,605	16.0% D
SUPPLIES & OTHER	121,269	174,130	52,861	43.6% D
CAPITAL OUTLAY	<u>35,800</u>	<u>54,300</u>	<u>18,500</u>	51.7% E
TOTAL EXPENDITURES	2,013,532	2,261,337	247,805	12.3%
OUTGOING TRANSFERS	<u>24,239</u>	<u>24,239</u>	-	0.0%
TOTAL APPROPRIATED	2,037,771	2,285,576	247,805	12.2%
EXCESS REVENUE (APPROPRIATION)	11,976	243,472	231,496	1933.0%
FUND BALANCE, JULY 1	198,035	266,738	68,703	34.7%
FUND BALANCE, JUNE 30	\$ 210,011	\$ 510,210	\$ 300,199	142.9%

LINE-ITEM SPECIFIC COMMENTS:		
A	Local Revenue	Local revenues were increased to account for an increase in ala carte sales from what was originally budgeted.
B	Federal Revenue	Federal revenues were increased to account for an increase in sales from what was originally budgeted. This is the second year the District is participating in the SFSP program, which provides free meals to all students.
C	Salaries/ Fringe Benefits	Salaries and fringe benefits were increased for the additional hours needed to accommodate the increase in sales.
D	Food/Supplies & Other	Food and supplies were increased to account for the increase in sales, as well as the rising cost of food, foam and paper products.
E	Capital Outlay	Capital outlay has been adjusted based on an updated replacement schedule.

HARTLAND CONSOLIDATED SCHOOLS
BUDGET AMENDMENT
CAPITAL PROJECTS FUND - 2020 BOND
FISCAL YEAR ENDING JUNE 30, 2022

	LAST APPROVED 6/28/2021	AS AMENDED 2/14/2022	RECOMMENDED AMENDMENTS	NET CHANGE PERCENT
REVENUES:				
BOND PROCEEDS	\$ -	\$ -	\$ -	-
PREMIUM ON BOND ISSUE	-	-	-	-
INTEREST	10,000	10,000	-	0.00%
TRANSFER IN	-	5,000,000	5,000,000	100.00% A
TOTAL REVENUE	10,000	5,010,000	5,000,000	50000.00%
EXPENDITURES:				
CONSTRUCTION/RENOVATION	8,119,387	7,588,827	(530,560)	-6.53% B
TECHNOLOGY INFRASTRUCTURE/EQUIPMENT	1,957,379	1,957,379	-	0.00%
FURNITURE, FIXTURES, & EQUIPMENT	1,068,000	1,068,000	-	0.00%
SCHOOL BUSES	900,000	976,631	76,631	8.51% C
CONSTRUCTION MANAGER/ARCHITECT/OTHER	1,395,281	1,395,281	-	0.00%
TOTAL APPROPRIATED	13,440,047	12,986,118	(453,929)	-3.38%
EXCESS REVENUE (APPROPRIATION)	(13,430,047)	(7,976,118)	5,453,929	-40.61%
FUND BALANCE, JULY 1	20,535,820	20,549,724	13,904	0.07%
FUND BALANCE, JUNE 30	\$ 7,105,773	\$ 12,573,606	\$ 5,467,833	76.95%

LINE-ITEM SPECIFIC COMMENTS:		
A	Transfer from General Fund	Transfers in represents a one-time contribution from the General Fund to help support the increasing cost of bond projects.
B	Construction/Renovation	Amount was reduced to reflect the reduced scope of projects for the 2022 construction season. Projects have been postponed due to bids coming in significantly higher than the original bond application. Budget reflects work expected to be complete by June 30, 2022.
C	School Busses	Amount updated to reflect actual bus bids, which were higher than originally budgeted.